

## REMARKS

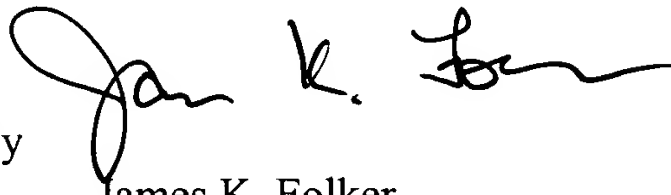
Applicants appreciate the Examiner's indication that dependent Claim 2 contains allowable subject matter, and would be allowed if rewritten to include the subject matter of its associated base claim and any intervening claims, and if the §112 rejection could be overcome. In response, Applicants have added the allowable subject matter of dependent Claim 2 and intervening Claim 1 to associated independent Claim 15. Additionally, Applicants have amended Claim 15 to remove the following language, which the Examiner considered indefinite: "wherein said magnetoresistive film has a thickness larger than that providing a maximum resistance change rate or resistance change amount in the case of passing a current in an in-plane direction." Thus, Applicants believe that the §112 rejection has been overcome. Accordingly, as the §112 rejection of Claim 15 has been overcome and the allowable subject matter of dependent Claim 2 has been added to independent Claim 15, Applicants submit that independent Claim 15 and associated dependent Claims 3-8 and 16 should now be in condition for allowance, and an indication of such allowance is respectfully requested.

For all of the above reasons, Applicants request reconsideration and allowance of the claimed invention. Should the Examiner be of the opinion that a telephone conference

would aid in the prosecution of the application, or that outstanding issues exist, the Examiner is invited to contact the undersigned.

Respectfully submitted,

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